

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

James Edward Schmidt,

Plaintiff,

Case No. 08-10236

v.

Hon. Nancy G. Edmunds

Internal Revenue Service and United
States of America,

Defendants.

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ORDER ACCEPTING MAGISTRATE JUDGE'S
REPORT AND RECOMMENDATION

This matter has come before the Court on the Magistrate Judge's Report and Recommendation. Being fully advised in the premises and having reviewed the record and the pleadings, including the Report and Recommendation and any objections thereto, the Court hereby ACCEPTS AND ADOPTS the Magistrate Judge's Report and Recommendation. It is further ordered that Plaintiff's complaint is hereby dismissed without prejudice under 28 U.S.C. § 1915(e)(2)(B)(ii) for his failure to state a claim upon which relief may be granted, and all subpoenas that have been issued in this case are quashed.

SO ORDERED.

s/Nancy G. Edmunds
Nancy G. Edmunds
United States District Judge

Dated: January 27, 2009

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on January 27, 2009, by electronic and/or ordinary mail.

s/Carol A. Hemeyer
Case Manager